

## IIA CANADA – TRANSITION TEAM UPDATE



James Murray, CIA (a Maritime Chapter Member) - Partner, Grant Thornton LLP; IIA Canada - Transition Team Member

James Murray is a part of the IT Solutions and Marketing Committee components of the Team.

On the IT side, “James and his colleagues are currently deeply

involved in developing the migration plan for electronic applications from IIA headquarters. A number of elements will be affected by this strategic transition, including the website, the member database and the accounting function. Since there is no point in reinventing the wheel, the group is devoted to achieving maximum rationalization by studying all options, including transplanting elements to the infrastructure that already exists at IIA headquarters.” (IIA Canada, May 2011, newsletter)

“All services and products have been identified and a decision is being made on the optimum service delivery solution (internal from IIA Canada or purchased externally). Our next step is to define a detailed process methodology for each service. We are also narrowing our options for obtaining Information Technology solutions. There are a number of factors being considered in this decision

which will need to be completed soon.” (2011 Annual report to IIA Canada Board by James Murray)

On the Marketing Committee side (James is co-chair), “The Marketing Committee continues to make progress on the development of a marketing and sponsorship program. We’ve completed a review of like programs provided by other Internal Audit Institutes, worked with the Strategic Planning and Value Proposition Committees in order to ensure that our newly developed value proposition and strategic plan will be the guiding principles for, and desired outcomes of, our overarching marketing program and its individual programs. We are currently working to secure an independent consultant to assist us in the design of our major sponsorship program – our Founding Sponsors. We are also working with a number of stakeholders to ensure an equitable program that provides the greatest value to our members, our sponsors and IIA Canada. We also continue to work with other Committees to meet the needs of IIA Canada and the Transition Team. Stay tuned for exciting future developments.” (2011 Annual report to IIA Canada Board by James Murray and Jeremy Picco, CIA )

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### SPECIAL POINTS OF INTEREST

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the environment  
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## IT CORNER



### Data Quality

In today's business world, data is everywhere. From customer account information to inventory information, data is the backbone of modern business. Internal Auditors are able to use data in many, if not all their audits in a given year. The

problem with having all this data is that the quality of the data can be poor, increasing costs to the organization. Understanding data quality and the cost of not having quality data is critical to Internal Auditors. There are many costs of bad data quality from lost revenue to operational efficiencies to increased expenditures.

As an Internal Auditor, data quality should be at the forefront of each audit. In the planning of an audit, the internal auditor must first ensure that the data they will be using is complete, accurate and on purpose data. Without having complete data, instances of abuse or misuse will be missed, a true picture of an organization performance is missed and accurate conclusions cannot be drawn. If the data being used is inaccurate the results of the audit will be inaccurate leading to incorrect conclusions and recommendations. Often auditors receive large volumes of data for audits; receiving the correct data for the purpose of an audit is often difficult. It is important that the auditor receives the correct data relating to the purpose of the audit.

Assigning a value to the cost of poor data quality is difficult. The costs of poor data quality fall under the following categories; loss of revenue, increased expenditures, lost opportunity and tarnished corporate image. Having poor data quality can result in lost revenue by undercharging customers, not having inventory on hand and missed billings. Increased expenditures result from duplicate payments, incorrect calculations of inventory needs, waste of postage to incorrect addresses and the cost in time and effort for staff to correct poor data quality. Inaccurate data can lead to lost opportunity by providing incorrect information being used to support strategic decision and business planning. Not having the correct data can lead to an organization targeting the wrong demographics or market segment. An organization's image can be tarnished due to poor data quality. Issues caused by poor data quality can make headlines and have an ill effect on the public's view of an organization and poor

data quality can lead to desertion of customers.

An Internal Auditor should be aware of the key processes to ensuring data quality which are preventing, detecting and repairing. Internal Auditors can review system implementation and upgrades to ensure data quality has been addressed as well as review IT procedure to ensure data quality is top of mind. Detecting data quality issues can be done during routine audits, such as payroll audit or any other audits where data is available. Specific audits can be planned to verify the quality of data on a periodic basis. Data quality policies and quality objectives should be developed to monitor the quality of data. Repairing the data quality issues can be monitored by the internal audit department. Depending on the quality of the data, an outside organization may be employed to assist in the correction of the data.

As data becomes more important in today's business environment, Internal Auditors need to put an increased emphasis on the quality of the data being used at an organization. The cost of data quality can be high and can have a major impact on an organization. Through detection, prevention and repair data quality can be improved.

*Jonathan Nichols, Senior Consultant | Enterprise Risk Services, Deloitte (Halifax)*

*Jonathan Nichols works for Deloitte in Halifax, Nova Scotia. Jonathan is originally from Saint John, New Brunswick. He left Saint John to work for Deloitte in Montreal before transferring to their Halifax office. Jonathan has been with Deloitte for over 4 years. He has also worked as a tax analyst at Irving Oil and as an Internal Auditor at Emera. Jonathan has concentrated on data analysis projects from data quality work on conversions to implementing continuous auditing programs. He is currently working toward his CFE (Certified Fraud Examiner) designation and will be starting his CIA later this year*

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## Buffer Overflows...Yet Another Reason To Patch Your System

You've likely encountered the term "Buffer Overflow" at some point in your career when delving into the mysterious world of IT security. IT Security is replete with cool sounding names for vulnerabilities. I think it's primarily so those

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of us so inclined to spend our time combing through hexadecimal and machine language code don't feel so nerdy. I have made it one of my missions in life to try and explain from a conceptual basis what these sometimes highly technical vulnerabilities mean and what risks are derived from them. So for those of you who are highly technical try not to be disappointed when I don't address CPU architecture, memory registers, and NOP sleds in this short article. My focus here is to explain what a Buffer Overflow is in a non-technical manner and address the main risk associated with this vulnerability.

If you've ever been lucky enough to encounter the BSOD (Blue Screen of Death), then you've likely seen a form of a Buffer Overflow. When they're benign you usually see a cryptic message such as "Memory Exception error at 0xAAAAAAA." (Quick side note when you see a zero followed by an x "0x" that means the text/numbers to follow are in hexadecimal). In the simplest of terms this is when more data is copied to the CPU's memory than what was planned and the next instruction for the computer has been overwritten by that data.

Benign buffer overflows may result in the memory exception error however when the overflow is caused by someone on purpose with an exploit, the instructions the computer was supposed to follow may have been replaced. This is the risk with which you should be most concerned. The reason someone would want to cause a buffer overflow is so that they can replace the instructions originally planned. You could instruct the computer to open a hidden communication path, create a new user account, share all the files on the hard drive, etc. There is any number of reasons why

someone with ill intent might want to cause a buffer overflow.

Typically buffer overflow vulnerabilities are introduced by poor programming techniques. An example might be a user form requesting for instance a street address, as a programmer perhaps you've allocated 200 characters for that information. However you've forget to stipulate what is supposed to happen if someone enters more than the allowed amount of data. So someone enters 300 characters, the first 200 characters are accepted but the last 100 character overwrite the instructions for the computer after it has received the information. If that form user were to instead of writing random characters write computer code after the first 200 characters they could potentially execute a buffer overflow exploit. In reality it is of course a bit more complicated but that is really the issue in a nutshell.

As previously mentioned most buffer overflow exploits are caused by poor programming technique. The good news is that most buffer overflow exploits are easy to prevent. Simply patching your system whenever those patches become available will prevent the majority of these exploits from being successful. Buffer overflows yet another reason to patch and update your computers on a regular basis.

**Chad White, CGA, CISA, CEH, Cert. ISO/IEC 27001 Lead Auditor - Manager of Internal Audit Services Atlantic Lottery**

*Chad White has worked for Atlantic Lottery for the last 5 years within the Internal Audit Department. He holds multiple designations including Certified General Accountant, Certified Information Systems Auditor, Certified Ethical Hacker, and Certified ISO/IEC 27001 Lead Auditor and is two exams shy of his Certified Internal Auditor Designation.*

**AND THE SURVEY SAYS** (to quote that famous TV Family Feud Gameshow host)...

Highlights from our 2011 Membership Survey include:

38 members participated (compared to 51 in 2010);

53% of members responding were CIAs, and a further 21% were currently enrolled in the CIA program;

39% of respondents work in the Public Sector with 66% closest to Halifax;

66% work in Internal Audit departments of 6 or more people;

100% say training is somewhat or very important service from Maritime Chapter and 87% ask for more course offerings from

the Chapter to supplement their existing training;

79% would like Chapter training to be offered either quarterly or semi-annually;

50% like 1-5 day seminars and 68% prefer ½ day courses.

And the Winner is...Maude Dufort, Government of New Brunswick. Maude wins the \$50 Visa gift card, having submitted her completed survey by August 26, 2011.

Thank you to all who completed this important planning tool for our Chapter. The Executive is working to deliver the services you expect.

Maritime Chapter Executive

## PROGRAM UPDATE – JODY BISHOP, CIA, VP PROGRAMS, IIA MARITIME CHAPTER

Based on results and feedback from the IIA member survey, the Programs Committee has drafted a calendar of events (TBA) that includes both technical and soft topics to be delivered over the coming months. We are currently organizing a half-day event that will include a presentation on **'Risk-based Auditing'** by Philip Lilies, CIA Risk Assessment

and Quality Assurance Officer, ACOA, and a discussion on **'Emerging Risks'**, facilitated by Rob Carruthers, Senior Manager, Deloitte. The event is scheduled for the afternoon of **November 22, 2011, in Moncton, NB.** Event registration is to be posted to the Chapter website in early November.

*Editor note: Jody has recently added a new daughter to her family. We wish her the best.*

## NEW BRUNSWICK – IIA EXAM SITE UPDATE

Your Maritime Chapter Executive, with the assistance of our Canadian District reps, has worked diligently to obtain the following news:

- Global is in the process of finalizing 2 exam sites for

New Brunswick, with an aim for date of March, 2012.

- The Chapter will be receiving biweekly progress updates.
- Global will work to improve communication, so that chapters are more engaged in knowing what future sites are being looked at in order to avoid any surprises and improve service to our members.

Stay tuned New Brunswick members!

## NEARLY 300 LEADERS ATTEND THE 2011 ACADEMY

This year's Leadership Conference featured 2 1/2 days of Getting to the Core: Core Values, Core Resources, Core Network. There were breakouts by region, by leader role and by topic, panel sessions, and four unique general sessions:

- Vicki Hitzges: "Put Away The Lawnmower Charlie, Those Are Trees Out There"
- Thad Lacinak: "Whale Done!"
- Terri Langhans: "Take This Job and Love It!"
- and Dan Thurmon (right): "Off Balance, On Purpose" - (No chapter leaders were harmed during this session.)

In addition, leaders had the opportunity to attend the NA Membership Meeting and hear from the Outgoing North American Board (NAB) Chairman, Alan Siegfried, CIA, CCSA, CGAP, CFSA, from IIA President and CEO Richard Chambers, CIA, CCSA, CGAP and from Incoming NAB Chairman, Larry Harrington, CIA.

This was a week of celebration, as well - kicking off The IIA's 70th Anniversary with balloons, pins, banners and a look back at the association's first 70 years, delivered by COO Kevin Mayeux .

Along with trading Internal Audit buttons, leaders exchanged ideas and leading practices. As many evaluations noted, though, the key of the week was connecting with other leaders throughout the US, Canada, Caribbean, Bermuda and Guyana. Judging from the involvement, excitement and engagement of leaders at this year's Academy, this is surely going to be a banner year for IIA Chapters.

\*(note: on behalf of the IIA Maritime Chapter, George Murphy, CIA, Chapter Treasurer and Jody Bishop, CIA, Chapter VP, Programs attended this Florida, USA event in April 2011)



## CHAPTER MEMBER PROFILE



*Donna Whiteway, BSc, MBA, CIA is the Director of Risk Management at Medavie Blue Cross, where she has worked for almost 20 years. Donna has made a career in internal audit. She began her career as an internal auditor, progressing to department Manager. For the past five years, she has been Director, Risk Management, a position which includes serving as the Chief Audit Executive for Medavie Blue Cross and its subsidiary companies.*

### **When did you complete your CIA?**

I obtained my designation in 1996! At that time we actually “wrote” the exam on paper as opposed to the automated process in place today. Parts one and two included a very long essay style question. The exam was only offered at two specific times per year, and once you finished, it took three to four months to find out if you passed. When I got my designation, there were very few of us around, particularly here in the Maritimes. I’m so glad to see this is changing!

### **What have been some of the benefits of obtaining the CIA?**

I would say the biggest benefit is the added credibility that the designation provides. Completing the rigorous process of learning the material, managing the time constraints and writing the exams, while juggling a busy family life and work, demonstrates a real commitment to the profession. Because the curriculum is so well rounded, it adds value no matter where your career path takes you.

### **What do you enjoy most about the internal audit profession?**

Every day is different! I enjoy learning and understanding all aspects of the organization and working with some very knowledgeable people. There aren’t a lot of other professions where you could be working on tasks related to human resources, finance and compliance in the morning, attend a Board meeting in the afternoon and then review a few business continuity plans before heading home! After 20 years I am still learning.

### **What would you say are the biggest challenges facing internal auditors today?**

Fundamentally, I think we face the same challenges today that existed when I began my career. We have to ensure that we are looking at the things that really matter; focus on the big picture and use technology to audit smarter. People are being pulled in a million different directions, with multiple priorities. We need to sell them on the value of our recommendations, and their worth for implementation.

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## **GENERATING A BIG IMPACT WITH A SMALL AUDIT STAFF**

IIA President and CEO Richard Chambers offers his suggestions for helping small audit shops make a lasting difference for their organization.

Chief audit executives of small audit shops lament the challenges of working with limited resources. How can these small shops make a big impact? In two recent posts, IIA President and CEO Richard Chambers outlines six strategies small shops can enact to deliver big results to the organization:

1. Follow the risk.
2. Leverage resources.
3. Benchmark for success.

4. Improve internal audit processes.
5. Measure results.
6. Advisory or consulting engagements can be “high impact” too.

Read all about it here:  
<http://bit.ly/peDS9b>  
<http://bit.ly/ntFg9Z>

Posted By The IIA (The Institute of Internal Auditors)  
 Go to the complete announcement [http://www.linkedin.com/e/g147lm-gsjcibm2-21/vaq/70544117/107948/-1/eml-anet\\_ancmt-b-0/?hs=false&tok=0hQUOvAWCnGkU1](http://www.linkedin.com/e/g147lm-gsjcibm2-21/vaq/70544117/107948/-1/eml-anet_ancmt-b-0/?hs=false&tok=0hQUOvAWCnGkU1)

## IIA MARITIME CHAPTER VOLUNTEER RECRUITING...



### Volunteer Webmaster

Under the leadership of the VP, Membership and Communication, Maritime Chapter, the Executive is seeking a committed volunteer member of the Maritime Chapter who will assist our growing Chapter with professional and timely communication through our website. The member will earn valua-

ble CPE's, and with a maximum time commitment of 3 to 4 hrs per month, provide the following website activities:

1. Keep the website relevant, current and accurate
2. Comply with all requirements set forth by the IIA, especially related to Privacy issues.
3. Respond in a timely manner to requests to publicize job postings, chapter

events, chapter news, and other items of interest to the membership.

4. Act as a liaison between the public and the Chapter by responding in a timely manner to questions or inquiries submitted.

If you are interested in this opportunity to assist the Chapter, please contact Paul Walker, IIA Maritime Chapter VP Communications at 902-424-5786 or [walkerpm@gov.ns.ca](mailto:walkerpm@gov.ns.ca)

## WANT TO BECOME A CIA? HERE'S THE 'MEMBERS' GUIDE TO BECOMING CERTIFIED...



Step 1: Decide Which Certification Is Right for You - The IIA's Certified Internal Auditor<sup>®</sup> (CIA<sup>®</sup>) certification is the only globally accepted designation for internal auditors. It is a four-part exam that remains the standard by which individuals demonstrate their comprehensive competence and professionalism in the internal auditing field.

Step 2: Determine Your Eligibility and Skill Level - Each of The IIA certification programs has unique and specific education eligibility requirements that a candidate must meet to take the exam. In addition, you may want to assess

your skill level by taking a practice test using the sample questions on the Website. Although your score on a practice test will not necessarily indicate what your score would be on a certification exam, a practice test may assess your readiness and lets you know in what areas you need improvement.

Step 3: Register for the Exam - The IIA's certification exams are now offered through computer-based testing, year-round at more than 500 locations worldwide.

Step 4: Prepare for the Exam - You

determine the method(s) in which you need to prepare for the exam. We provide you with a list of available resources for your consideration.

Step 5: Take the Test - The IIA's certification exams are administered through the worldwide network of Pearson VUE Testing Centers.

Step 6: Receive Your Certificate - Once you have passed the exam and met all other program requirements, your certificate will be issued to your local IIA institute for distribution

## CIA LEARNING SYSTEM

### The CIA Learning System offered at a discount to our Members!

Your Maritime Chapter is offering the CIA Learning System to candidates at a discount from the IIA prices. The prices below include shipping and applicable taxes; Full Kit (Parts 1 to 4) – Printed material and online software \$745 USD , Individual Part – Printed material and online software \$285 USD

If you, or someone you know is interested in purchasing the CIA Learning System, please contact your Chapter CIA Coordinator Don Wolfe, CIA ([don.wolfe@ca.pwc.com](mailto:don.wolfe@ca.pwc.com))

## IPPF PRACTICE GUIDE – ASSISTING SMALL INTERNAL AUDIT ACTIVITIES IN IMPLEMENTING INTERNATIONAL STANDARDS

Members now have access to the IPPF Practice Guide [“Assisting Small Internal Audit Activities in Implementing the International Standards for the Professional Practice of Internal Auditing.”](#)

This guide acknowledges the challenges that CAEs and audit leadership in small audit activities may face in implementing the Standards, provides suggestions for meeting those challenges, and discusses the benefits of using the Standards. Many of the challenges discussed are not unique to small audit activities; larger activities may face many of the same challenges. However, these challenges are more frequently encountered and more difficult to overcome in small audit activities. Go to <http://www.theiia.org/guidance/standards-and-guidance/ippf/practice-guides/assisting-small-internal-audit-activities-in-implementing-the-international-standards-for-the-professional-practice-of-internal-auditing/> Download your PDF copy today

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## MANAGING UP’ TO FIND MIDDLE GROUND WITH YOUR BOSS

It happened again: You and your supervisor had a misunderstanding – and once more you were blamed for the lack of communication that led to it. What’s especially frustrating is that you know you sent a detailed e-mail to your boss days ago about the matter she claims she knew nothing about. You think to yourself, “Why does this always happen?”

Largely because of this persistent problem, you’re now wondering if you should look for a position elsewhere. Before abandoning your current situation, however, consider trying to find some middle ground with your supervisor by “managing up.”

Identify – and accept – your boss’s particular work style and adjust yours, as appropriate. This approach can help you and your supervisor interact more effectively and develop a more constructive professional relationship, even if your work habits and temperaments differ. Here are some tips:

**Communicate effectively.** One of the key elements of work style is the way a person prefers to give and receive information. Pay close attention to how your boss communicates with you and others on everything from small matters to issues of high importance. Whatever her preferences may be – bullet-point e-mails, succinct voice mail messages, detailed reports, face-to-face meetings – just follow her lead. If you are unsure about her preference, ask; she’ll likely appreciate your proactive efforts to improve communication with her.

**Anticipate needs.** As a financial professional, you’re expected to take quick action whenever a problem arises. When dealing with your supervisor, consider using the same approach. Your boss has specific needs and expectations; by recognizing them and working to meet them, you can earn her gratitude and elevate your status as a valued employee. For example, if you know your manager must often push aside more critical duties to handle an everyday task you could easily assist with, volunteer to provide relief.

**Maintain perspective.** When you’re annoyed with your boss, it’s easy to lose sight of the fact that she’s a person – and being in a supervisory role, she’s especially prone to stress and pressure. Quite often, there’s more going on behind the scenes in your organization than you realize, so don’t assume your manager’s impatience or abrupt behavior is personally directed at you. Managing up includes being able to step back and recognize when unproductive interactions with your boss are due to forces beyond your control.

When you’re frustrated that you and your supervisor aren’t seeing eye to eye, remember that even the most likeminded coworkers can have misunderstandings and disagreements. Managing up will make it easier for you to find common ground with your boss and develop a more productive relationship.

**(provided courtesy of Robert Half Management Resources)**

## PROFESSIONAL DEVELOPMENT

### Auditing the Human Resources Effort

Based on a 2-day workshop at the IIA Guyana in July 2011 Conducted by Lal Balkaran, MBA, FCGA, FCMA, CIA

*About the author: Lal Balkaran has more than twenty five years of internal auditing and risk management experience obtained in a wide range of industries across the globe and is often consulted on the latest thinking in corporate governance, risk, and internal auditing. Lal is also widely published with seven reference books on business. He has also had articles in the prestigious Internal Auditor magazine while finding time to do several internal audit and related workshops, seminars, and working luncheons in North America and the Caribbean.*

Perceived as an internal audit leader, Mr. Balkaran has been a member of the Institute of Internal Auditors (IIA) for almost a quarter of a century and is a Past President of the IIA-Toronto. He is the IIA-Guyana founder and sits on the Committee of Research and Education Advisors of IIA Global, Internal Auditor Editorial Advisory Board, and is an IIA-Toronto Honourary Member. He is also the Canadian IIA's 2010 Arthur J. Child's Distinguished Service in Canada Award for outstanding and exceptional service to the profession of internal auditing. Lal can be contacted at: [lal-balkaran@rogers.com](mailto:lal-balkaran@rogers.com)

The Institute of Internal Auditors (Guyana) held a successful 2-day internal audit seminar on July 20-21, 2011 at the Regency Suites Hotel in Georgetown, Guyana. It was the third seminar for the Chapter year and it was conducted by award-winning internal auditor and published author, Lal Balkaran, honorary member and past president of the IIA Toronto and founder of IIA-Guyana. The event attracted some 105 participants from over forty organizations across the country and the Caribbean.

Because of its nature, internal auditing is recognized as a key pillar of corporate governance and is much broader and more encompassing as internal auditors have a continual presence throughout an organization and are close to its operations. Board members want to turn to someone for expert advice on ethics, whistle blowing, risks, and controls. Who else to turn to but internal auditing? And for good reasons. By the very nature of their work, internal auditors spend time to understand an organization's culture, operations, systems, industry, and the business itself. As a result, they are in a unique position to offer such advice.

It is the internal audit function that is one of the board's most powerful mechanisms for understanding the full spectrum of the key risks facing the company, and monitoring the effectiveness of related controls and risk management

processes. Therefore, they know those areas where the organization is most vulnerable. Armed with this knowledge, internal auditors become the audit committee's first line of defence by providing, among other things, reports on key risks, internal controls, and governance.

Balkaran continued to stress that "people or human resources (HR) are the lifeblood of any organization, much like the software in a business. They enable systems and practices to function and the whole organization to function as intended. Consider an organization that is about to go bankrupt. Suddenly, one of its talented employees, during an interior geological survey, discovers a huge ore of gold in the mining district of Mazaruni. With the ever increasing price of gold today, the fortunes of his company are turned around. This episode in itself shows the importance of human resources in an organization. But people can also circumvent systems, spot control weaknesses, and take advantage of such weaknesses for their own personal gain. The recent fraud at the Ministry of Finance involving so many people is a good example of where things can go wrong. Thus, a regular audit of the human resources function should be undertaken by experienced and qualified auditors.

Just as financial audits are conducted, periodic audits are critical to assess how effectively organizations are managing their most valuable asset: their people. Such an audit closely examines the HR-related policies, procedures and practices. It provides an opportunity to do a systematic review of activities that might otherwise be viewed as unrelated and it identifies areas that require further attention or improvement.

In today's global economy, human capital is becoming the single most important determinant of competitiveness, productivity, sustainability, and profitability. Increasingly, the organization's human capital is being recognized as the source of innovation and a driver of business success. Thus to be effective in the global economy, HR audits must be diagnostic, predictive, and action oriented.

Recognizing the importance of the organization's human capital asset and the risks associated with misaligned, mismanaged, and unlawful employment practices, internal auditors and risk managers are assuming a leadership role in developing HR auditing standards and in designing and conducting HR audits."

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## PROFESSIONAL DEVELOPMENT

### Auditing the Human Resources Effort

Participants walked away with an understanding of:

- HR Fundamentals (HR Planning, Recruitment, Appraisal, Training, Health & Safety, Compensation, Benefits etc.);
- Risks and Controls in an HR Area; and
- How to do an Effective Operational Audit of the Entire HR Area

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## IIA CANADA EVENTS

November 15, 2011

[Fall Seminar Week in Vancouver](#)

January 10, 2012

[Webinar: Assessments of Risk Management Effectiveness \(Section 2120\)](#)

Speaker: Tim Leech, Managing Director, Global Services, Risk Oversight Click on the following link to register (<http://guest.cvent.com/d/mcqmgd>)

February 14, 2012

[Webinar: Right-Sizing the Internal Audit Department During Volatile Economic Times](#)

Speaker: Tony Stanco, CA, Director, Internal Audit, Toronto Hydro To register, copy and paste the following link into your browser: <http://guest.cvent.com/d/bcqmtm>.

March 13, 2012

[Webinar: Strategies for Managing the Small Audit Shop](#)

Speaker: Scott Page, Director, Internal Audit, Wajax To register, copy and paste the following URL into your browser:

<http://guest.cvent.com/d/jcqmt3>.

May 15, 2012

[Webinar: Lean Auditing](#)

Speaker: James Paterson, risk and assurance consultant, Lean Auditing specialist, Chartered Institute of Public Finance and Accountancy (CIPFA) UK. Registration not yet open

## PROFESSIONAL DEVELOPMENT

### REMINDER - Continuing Professional Education (CPE) Requirement

(<http://www.theiia.org/certificationcorner/index.cfm?iid=713&catid=0&aid=3641>)

*TWO months remain in 2011 for certified individuals with even number IDs to earn the minimum continuing professional education (CPE) credits required for the 2010-2011 time period.*



#### IIA Global - Virtual Seminars

Recharge Yourself and Your Career

[Enterprise Risk Management: An Introduction \(Starting December 5, 2011\)](#)

[Operational Auditing: Influencing Positive Change \(Starting December 5, 2011\)](#)

[Risk Based Auditing: A Value Add Proposition \(Starting December 5, 2011\)](#)

[Value Added Business Controls: The Right Way to Manage Risk \(Starting December 5, 2011\)](#)

[A New Service Model: Auditor Roles in Government Performance Measurement \(Starting December 6, 2011\)](#)

#### IIA Global - Member only Webinar

[Managing Third-party Relationship Risk - Tuesday, November 15, 2011, 1:00 - 2:00 p.m. ET. For IIA Members Only – No Charge for Participation](#)

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### ON-SITE TRAINING CAN BE CUSTOMIZED TO MEET YOUR NEEDS! LET US COME TO YOU!

Let us come to you with the perfect combination of superior customized training and expert instruction!

#### *Our superior customized training offers:*

- A cost-effective way to build a strong, professional audit staff.
- Substantial training cost savings with reduced fees and elimination of travel-related expenses.
- A higher ROI by spending your training dollars on training that focuses on the issues critical to your organization.
- More than 60 courses that can be customized to meet your needs.
- A consistent message presented to your entire team at the same time, which helps develop standardized processes and a more cohesive team.

#### **CHECK OUT OUR FEATURED COURSE & SPECIAL SAVINGS OFFER!**

#### *Our expert course leaders are:*

- Internal audit practitioners who are skilled facilitators.
- Internal audit professionals who understand your challenges and opportunities and infuse the course material with real-world examples.
- Skilled communicators who have completed The IIA's rigorous Instructor Development Program.
- Familiar with progressive learning methods and will guide you through one-on-one and group interactions.

#### **CHECK OUT OUR FEATURED FACILITATOR & SPECIAL SAVINGS OFFER!**

Contact us by calling +1-407-937-1388 or send an e-mail to [Get-Training@theiia.org](mailto:Get-Training@theiia.org).

## OUR MEMBERSHIP - DID YOU KNOW?

The following received their CIA designations:

- ◆ Aaron Antifaeff                      Office of Auditor General of Nova Scotia
- ◆ Andrea Barnes-Young              Irving Group, Moncton, N.B.
- ◆ Joanna Boniecka-Grzelak        Pricewaterhousecoopers LLP
- ◆ Mike Lijeskic                        IMP Group Ltd
- ◆ Philip J. Lillies                      ACOA, Moncton, N.B.
- ◆ Gurvinder Mann                    Internal Audit Centre, Province of Nova Scotia
- ◆ Jeff MacDonald                      IMP Group Ltd.
- ◆ Susan McIsaac                      Office of the Auditor General, NB
- ◆ Sonia Watson                        Canada Post

⇒ Stephen G. Hazel of Ernst & Young LLP received his CGAP

⇒ Jeffrey Waugh of Blue Cross Medavie received his CCSA

## STRATEGIC PLANNING – IIA MARITIME CHAPTER BOARD

This fall, your Chapter Board met to develop a new three-year strategic plan, intended to provide an even sharper focus on the needs of you, our members. We recognize that local training continues to be the main service our members are asking for, and the Chapter already has a number of events in the planning phase, including a 2-day fraud session, a half-day session on risk-based audit planning, and a member movie night. We'll be sure to keep you posted with regard to times and locations! This year, we will also be piloting some roundtable sessions, targeting a variety of member groups, including CAEs, new members, and the general membership. If you have suggestions for topics, please don't hesitate to pass them

along to your Chapter Executive.

We'll also be directing our attention to member needs when it comes to volunteerism. What is it that makes you volunteer for something? What could the Chapter do to make volunteering with the IIA more valuable to you in your career development? We welcome your insights, and will be reaching out to get your feedback in the coming months.

Thanks for your support, and we look forward to a successful 2011/12!

Leah White, CA, CIA, CISA

### ABOUT THE NEWSLETTER

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Please encourage new members, or non-members in the profession, to subscribe to emails in order to stay abreast of chapter and industry developments. If you have comment or suggestions, please send them to:

<http://www.theiia.org/chapters/index.cfm/view.tellus/cid/126>.

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